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106TH CONGRESS
1ST SESSION

H. R. 1177

To amend the Internal Revenue Code of 1986 to allow health insurance premiums to be fully deductible, whether or not a taxpayer itemizes deductions.

IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 1999

Mr. CHABOT (for himself, Mr. RILEY, Mr. PAUL, Mr. COBURN, Mr. FRANK of Massachusetts, and Mr. BURTON of Indiana) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow health insurance premiums to be fully deductible, whether or not a taxpayer itemizes deductions.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “**Health Insurance Af-**
5 **fordability Act**”.

1 SEC. 2. DEDUCTION FOR HEALTH INSURANCE PREMIUMS
2 DETERMINED WITHOUT REGARD TO 7.5 PER-
3 CENT THRESHOLD.

4 (a) IN GENERAL.—Subsection (a) of section 213 of
5 the Internal Revenue Code of 1986 (relating to medical,
6 dental, etc., expenses) is amended to read as follows:

7 “(a) ALLOWANCE OF DEDUCTION.—There shall be
8 allowed as a deduction the following amounts not com-
9 pensated for by insurance or otherwise—

10 “(1) the amount by which the amount of ex-
11 penses paid during the taxable year (reduced by the
12 amount deductible under paragraph (2)) for medical
13 care of the taxpayer, his spouse, and dependents (as
14 defined in section 152) exceeds 7.5 percent of ad-
15 justed gross income, plus

16 “(2) an amount equal to the expenses paid dur-
17 ing the taxable year for insurance which constitutes
18 medical care for the taxpayer, his spouse, and de-
19 pendents.”

20 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
21 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)
22 of section 62 of such Code is amended by inserting after
23 paragraph (17) the following new paragraph:

24 “(18) HEALTH INSURANCE PREMIUMS.—The
25 deduction allowed by section 213(a)(2).”.

- 1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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